



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LYNDON STATION MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 174
LYNDON STATION, WI 53944

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I RACHEL DOMBROSKI of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/19/1999
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LYNDON STATION MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 174
LYNDON STATION, WI 53944**When was utility organized?** 1/1/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS RACHEL DOMBROSKI**Title:** UTILITY CLERK**Office Address:**P.O. BOX 174
LYNDON STATION, WI 53944**Telephone:** (608) 666 - 3005**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON L.L.C.**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** CLIFTON GUNDERSON L.L.C.435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR STEVE KLINKO**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

P.O. BOX 408

LYNDON STATION, WI 53944

Telephone: (608) 666 - 2031**Fax Number:****E-mail Address:**

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

MR DONALD COUGHLIN, VILLAGE PRESIDENT

MS CAROL DOYLE

MR ED MC DONALD

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	40,443	39,411	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,128	19,640	2
Depreciation Expense (403)	8,295	8,219	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,658	9,239	5
Total Operating Expenses	38,081	37,098	
Net Operating Income	2,362	2,313	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,362	2,313	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	2,511	0	8
Interest and Dividend Income (419)	332	46	9
Miscellaneous Nonoperating Income (421)	0	2,306	10
Total Other Income	2,843	2,352	
Total Income	5,205	4,665	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,205	4,665	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	5,205	4,665	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	34,445	29,780	19
Balance Transferred from Income (433)	5,205	4,665	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	39,650	34,445	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
Rent from Cellular phone company for antenna on tower	2,511	3
Total (Acct. 418):	2,511	
Interest and Dividend Income (419):		
Interest on savings	332	4
Total (Acct. 419):	332	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	40,443	0	0	0	40,443	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	40,443	0	0	0	40,443	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	543,693	537,727	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	117,604	108,997	2
Net Utility Plant	426,089	428,730	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50,148	24,434	8
Temporary Cash Investments (132)		4,370	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,266	8,269	11
Other Accounts Receivable (143)	563	646	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,532	1,498	14
Materials and Supplies (150)	7,180	7,315	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	67,689	46,532	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	493,778	475,262	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	140,891	140,891	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	39,650	34,445	23
Total Proprietary Capital	180,541	175,336	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,250	2,250	26
Total Long-Term Debt	2,250	2,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	263	1,319	28
Payables to Municipality (233)	19,006	9,473	29
Customer Deposits (235)			30
Taxes Accrued (236)	864	683	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	276	123	33
Total Current and Accrued Liabilities	20,409	11,598	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	290,578	286,078	38
Total Liabilities and Other Credits	493,778	475,262	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	543,693	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	543,693	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	117,604	0	0	0	9
Total Accumulated Provision	117,604	0	0	0	
Net Utility Plant	426,089	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	108,997				108,997	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,295				8,295	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	462				462	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,757	0	0	0	8,757	13
Debits during year						14
Book cost of plant retired	150				150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	150	0	0	0	150	19
Balance End of Year	117,604	0	0	0	117,604	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.62%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	933	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	933	
Deductions:		
Accounts written off during the year: Utility Customers	933	5
Accounts written off during the year: Others		6
Total accounts written off	933	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,180	7,315	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,180	7,315	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	140,891	1
Changes during year (explain):		2
Balance end of year	140,891	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
DUE TO BLOCK GRANT	09/30/1994	09/30/1999	0.00%	2,250	1
Total for Account 224				2,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	683	1
Accruals:		
Charged water department expense	8,658	2
Charged electric department expense		3
Charged sewer department expense	136	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,794	
Taxes paid during year:		
County, state and local taxes	8,196	6
Social Security taxes	366	7
PSC Remainder Assessment	51	8
Other (explain):		
NONE		9
Total payments and other debits	8,613	
Balance end of year	864	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	286,078	0	0	0	0	286,078	1
Add credits during year:							
For Services	821					821	2
For Mains	3,679					3,679	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	290,578	0	0	0	0	290,578	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	86,783					86,783	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,266	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,266	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Misc repair work done for others	84	11
Contribution in aid not fully paid for	341	12
Misc bulk sales to commercial customers	138	13
Total (Acct. 143):	563	
Receivables from Municipality (145):		
Due from sewer- allocated expenses and miscellaneous	2,339	14
Due from municipality-misc items	193	15
Total (Acct. 145):	2,532	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
1997 PTE and insurance owed	9,473	19
1998 PTE and insurance owed	8,846	20
Payroll owed to village for 1998	687	21
Total (Acct. 233):	19,006	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	540,710	0	0	0	540,710	1
Materials and Supplies	7,247	0	0	0	7,247	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	113,300	0	0	0	113,300	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	288,328	0	0	0	288,328	6
Other (specify):					0	7
Average Net Rate Base	146,329	0	0	0	146,329	
Net Operating Income	2,362	0	0	0	2,362	8
Net Operating Income as a percent of						
Average Net Rate Base	1.61%	N/A	N/A	N/A	1.61%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	140,891	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	37,047	3
Other (Specify):		4
Total Average Proprietary Capital	177,938	
Net Income		
Net Income	5,205	5
Percent Return on Proprietary Capital	2.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Extension occurred to accommodate a request for a service. Supported by utility and by user.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

This annual report should be read only in connection with the accompanying accountant's report.

In 1997 rental income was recorded within A/C 421. For 1998 this was more appropriately recorded in A/C 418.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Loan is through the Block grant program and is interest free.

Balance Sheet End-of-Year Account Balances (Page F-18)

In error the utility forgot to pay the municipality for the 1997 items until February 1999. The utility will attempt to stay more timely in the future.

Identification and Ownership (Page iv)

May 18, 1999

Ms. Rachel Dombroski, Utility Clerk
Lyndon Station Municipal Water Utility
P.O. Box 174
Lyndon Station, WI 53944-0174

1998 Analytical Review DWCCA-3250-ELE

Dear Ms. Dombroski:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,023	1
Total Sales of Water	39,023	
Other Operating Revenues		
Forfeited Discounts (470)	427	2
Other Water Revenues (474)	993	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,420	
Total Operating Revenues	40,443	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	14,511	5
General Operating Expenses (680-690)	6,617	6
Total Operation and Maintenance Expenses	21,128	
Other Operating Expenses		
Depreciation Expense (403)	8,295	7
Amortization Expense (404)		8
Taxes (408)	8,658	9
Total Other Operating Expenses	16,953	
Total Operating Expenses	38,081	
NET OPERATING INCOME	2,362	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	68	209	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	68	209	
Metered Sales to General Customers (461)				
Residential	180	8,413	17,743	4
Commercial	24	2,593	4,248	5
Industrial	6	1,709	2,434	6
Total Metered Sales to General Customers (461)	210	12,715	24,425	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,549	8
Other Sales to Public Authorities (464)	3	424	840	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	217	13,207	39,023	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	13,549	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	13,549	
Forfeited Discounts (470):		
Customer late payment charges	427	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	427	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	472	7
Other (specify):		
Misc repairs for others	521	8
Total Other Water Revenues (474)	993	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,825	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,417	3
Chemicals (630)	5,062	4
Supplies and Expenses (640)	1,299	5
Repairs of Water Plant (650)	908	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	14,511	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,850	8
Office Supplies and Expenses (681)	1,900	9
Outside Services Employed (682)	1,284	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)	933	15
Total General Operating Expenses	6,617	
Total Operation and Maintenance Expenses	21,128	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,196	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	meter investment 1/1/98	136	2
Net property tax equivalent		8,060	
Social Security		547	3
PSC Remainder Assessment		51	4
Other (specify): NONE			5
Total tax expense		8,658	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246470				3
County tax rate	mills		6.904030				4
Local tax rate	mills		5.648530				5
School tax rate	mills		11.684600				6
Voc. school tax rate	mills		2.565760				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.049390				10
Less: state credit	mills		1.920970				11
Net tax rate	mills		25.128420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.648530				14
Combined School Tax Rate	mills		14.250360				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.898890				17
Total Tax Rate	mills		27.049390				18
Ratio of Local and School Tax to Total	dec.		0.735650				19
Total tax net of state credit	mills		25.128420				20
Net Local and School Tax Rate	mills		18.485728				21
Utility Plant, Jan. 1	\$	537,727	537,727				22
Materials & Supplies	\$	7,315	7,315				23
Subtotal	\$	545,042	545,042				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	545,042	545,042				26
Assessment Ratio	dec.		0.813414				27
Assessed Value	\$	443,345	443,345				28
Net Local & School Rate	mills		18.485728				29
Tax Equiv. Computed for Current Year	\$	8,196	8,196				30
Tax Equivalent per 1994 PSC Report	\$	7,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,196					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	100	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	4,863	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	4,963	0
PUMPING PLANT		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	6,065	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	9,332	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
Total Pumping Plant	15,397	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	5,361	23
Total Water Treatment Plant	5,361	0
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)	85	24
Structures and Improvements (341)	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			100	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,863	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	4,963	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			6,065	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			9,332	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	15,397	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,361	23
Total Water Treatment Plant	0	0	5,361	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			85	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	5,550		26
Transmission and Distribution Mains (343)	373,855	4,362	27
Fire Mains (344)	0		28
Services (345)	73,994	1,232	29
Meters (346)	18,180	522	30
Hydrants (348)	34,571		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	506,235	6,116	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	495		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,276		38
Other Tangible Property (390)	0		39
Total General Plant	5,771	0	
Total utility plant in service directly assignable	537,727	6,116	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	537,727	6,116	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			5,550 26
Transmission and Distribution Mains (343)			378,217 27
Fire Mains (344)			0 28
Services (345)			75,226 29
Meters (346)	150		18,552 30
Hydrants (348)			34,571 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	150	0	512,201
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			495 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,276 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,771
Total utility plant in service directly assignable	150	0	543,693
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	150	0	543,693

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,156	1,156	1
February			1,063	1,063	2
March			1,186	1,186	3
April			1,169	1,169	4
May			1,335	1,335	5
June			1,279	1,279	6
July			1,497	1,497	7
August			1,429	1,429	8
September			1,464	1,464	9
October			1,436	1,436	10
November			1,247	1,247	11
December			1,094	1,094	12
Total for year	0	0	15,355	15,355	
Less: Measured or estimated water used in main flushing and water treatment during year				136	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,219	16
Less: Water sold				13,207	17
Losses and unaccounted for				2,012	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				75	21
Date of maximum: 9/22/1998					22
Cause of maximum:					23
Bulk sales occurred					
Minimum gallons pumped by all methods in any one day during reporting year				8	24
Date of minimum: 12/4/1998					25
Total KWH used for pumping for the year				22,296	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PROSPECT STREET	1	196	10	380,000	Yes	1
OAK STREET	2	351	10	648	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	WELLHOUSE #1	WELLHOUSE #2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	POMONA	FAIRBANKS		5
Year Installed	1937	1948		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	215	310		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1937	1948		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1937		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	140		10
Total capacity in gallons	40,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	300	0	0	0	300
P	D	2.000	480	700	0	0	1,180
M	D	4.000	750	0	0	0	750
M	D	6.000	17,590	0	0	0	17,590
M	D	8.000	6,805	0	0	0	6,805
P	D	8.000	190	0	0	0	190
P	D	12.000	4,374	0	0	0	4,374
Total Within Municipality			30,489	700	0	0	31,189
Total Utility			30,489	700	0	0	31,189

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	178	3	0	0	181	2	1
M	1.000	26	0	0	0	26		2
M	1.500	2	0	0	0	2		3
M	2.000	5	0	0	0	5		4
M	4.000	1	0	0	0	1		5
Total Utility		212	3	0	0	215	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	217	6	5	1	219	25	1
1.000	3	0	0	0	3	0	2
1.500	1	0	0	0	1	0	3
2.000	5	0	0	0	5	0	4
Total:	226	6	5	1	228	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	180	19	3	1	0	16	219	1
1.000	0	2	0	1	0	0	3	2
1.500	0	1	0	0	0	0	1	3
2.000	0	1	3	1	0	0	5	4
Total:	180	23	6	3	0	16	228	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	81
Number of distribution valves operated during year:	18

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

700' of 2" main added through contribution by private individual and the utility.

Water Services (Page W-16)

3 services added, 2 of which actual cost was paid for by the property owner. A third service was added but contribution is deferred until someone actually hooks onto the system. Presently added to a vacant lot.

Meters (Page W-17)

1 meter found when cleaning. Added to inventory.

Hydrants and Distribution System Valves (Page W-18)

Number of system valves tested were below 1/2 actual number of valves. Utility personnel were informed of this, and were reminded of the testing rules.
